

**Reimbursement Rates for Lodging, Meals and Private Vehicle Mileage**  
**For the Continental USA - 48 Contiguous States and the District of Columbia**

| Rates January 1, 2005   | Notes   |                                      |                                      |                |                |                |  |           |         |         |         |         |         |         |       |      |       |       |       |       |       |        |              |              |              |              |              |              |        |                |                |                |                |                |                |   |
|---|---|--------------------------------------|--------------------------------------|----------------|----------------|----------------|--|-----------|---------|---------|---------|---------|---------|---------|-------|------|-------|-------|-------|-------|-------|--------|--------------|--------------|--------------|--------------|--------------|--------------|--------|----------------|----------------|----------------|----------------|----------------|----------------|---|
| <p><b><u>Maximum Allowable Lodging Rates</u></b> (see notes for tax treatment)</p> <ul style="list-style-type: none"><li><b>Non High-Cost Locations</b> (In State and Out of State)<ul style="list-style-type: none"><li>Maximum rate = \$60/ night plus tax</li><li>Exception to maximum rate = \$136.50 / day {(60+31) x 150% }</li></ul></li><li><b>High-Cost Locations</b> = See the <a href="#">U.S. General Services Administration</a> web site for the rates for individual high cost locations in the Continental USA.</li></ul>   | <p>The reference for the maximum lodging rates is the <a href="#">U.S. General Services Administration</a> web site. Select U.S. Per Diem Rates by Location (Continental USA) to view rates for the contiguous 48 states (amounts shown <b>are before adding applicable state and local taxes to the reimbursement rates</b>) or <u>Foreign Per Diem Rates</u> (taxes included) to view rates for Alaska, Hawaii, and U.S. possessions.</p> |                                      |                                      |                |                |                |  |           |         |         |         |         |         |         |       |      |       |       |       |       |       |        |              |              |              |              |              |              |        |                |                |                |                |                |                |   |
| <p><b><u>Meal Rates</u></b> (including taxes and tips and incidental expenses)</p> <table><tr><td></td><td><b>Non High-Cost Locations</b></td><td colspan="5"><b>-----High Cost Locations-----</b></td></tr><tr><td>Breakfast</td><td>\$ 8.00</td><td>\$ 9.00</td><td>\$10.00</td><td>\$11.00</td><td>\$12.00</td><td>\$13.00</td></tr><tr><td>Lunch</td><td>9.00</td><td>10.00</td><td>11.00</td><td>13.00</td><td>14.00</td><td>15.00</td></tr><tr><td>Dinner</td><td><u>14.00</u></td><td><u>16.00</u></td><td><u>18.00</u></td><td><u>19.00</u></td><td><u>21.00</u></td><td><u>23.00</u></td></tr><tr><td>Totals</td><td><u>\$31.00</u></td><td><u>\$35.00</u></td><td><u>\$39.00</u></td><td><u>\$43.00</u></td><td><u>\$47.00</u></td><td><u>\$51.00</u></td></tr></table> |   | <b>Non High-Cost Locations</b>       | <b>-----High Cost Locations-----</b> |                |                |                |  | Breakfast | \$ 8.00 | \$ 9.00 | \$10.00 | \$11.00 | \$12.00 | \$13.00 | Lunch | 9.00 | 10.00 | 11.00 | 13.00 | 14.00 | 15.00 | Dinner | <u>14.00</u> | <u>16.00</u> | <u>18.00</u> | <u>19.00</u> | <u>21.00</u> | <u>23.00</u> | Totals | <u>\$31.00</u> | <u>\$35.00</u> | <u>\$39.00</u> | <u>\$43.00</u> | <u>\$47.00</u> | <u>\$51.00</u> | <p>To determine which high cost meal rate applies for a specific high cost location in the Continental USA, refer to the <a href="#">U.S. General Services Administration</a> web site. (Meal rates will be referred to as <u>subsistence</u> rates.)</p> |
|   | <b>Non High-Cost Locations</b>  | <b>-----High Cost Locations-----</b> |                                      |                |                |                |  |           |         |         |         |         |         |         |       |      |       |       |       |       |       |        |              |              |              |              |              |              |        |                |                |                |                |                |                |   |
| Breakfast   | \$ 8.00   | \$ 9.00                              | \$10.00                              | \$11.00        | \$12.00        | \$13.00        |  |           |         |         |         |         |         |         |       |      |       |       |       |       |       |        |              |              |              |              |              |              |        |                |                |                |                |                |                |   |
| Lunch   | 9.00  | 10.00                                | 11.00                                | 13.00          | 14.00          | 15.00          |  |           |         |         |         |         |         |         |       |      |       |       |       |       |       |        |              |              |              |              |              |              |        |                |                |                |                |                |                |   |
| Dinner  | <u>14.00</u>  | <u>16.00</u>                         | <u>18.00</u>                         | <u>19.00</u>   | <u>21.00</u>   | <u>23.00</u>   |  |           |         |         |         |         |         |         |       |      |       |       |       |       |       |        |              |              |              |              |              |              |        |                |                |                |                |                |                |   |
| Totals  | <u>\$31.00</u>  | <u>\$35.00</u>                       | <u>\$39.00</u>                       | <u>\$43.00</u> | <u>\$47.00</u> | <u>\$51.00</u> |  |           |         |         |         |         |         |         |       |      |       |       |       |       |       |        |              |              |              |              |              |              |        |                |                |                |                |                |                |   |
| <p><b><u>Non High-Cost Per Diem Rate</u></b></p> <ul style="list-style-type: none"><li>Daily rate = \$ 91.00 / day =<br/>Non high-cost lodging rate (\$ 60) + Non high-cost meals rate (\$31)</li><li>Hourly rate = \$ 91 / 24 hours = \$3.79 per hour</li></ul>  | <p>Certain types of boards and commissions use both daily and hourly rates (Section 10.70). Also, the hourly rate is used when an employee is authorized to use a privately owned travel trailer or camper (Subsection 10.30.70).</p>   |                                      |                                      |                |                |                |  |           |         |         |         |         |         |         |       |      |       |       |       |       |       |        |              |              |              |              |              |              |        |                |                |                |                |                |                |   |
| <p><b>Private Owned Vehicle (POV) Mileage Rate</b> = \$.405 / mile</p>  | <p>Source: IRS Revenue Procedure 2004-64.</p>   |                                      |                                      |                |                |                |  |           |         |         |         |         |         |         |       |      |       |       |       |       |       |        |              |              |              |              |              |              |        |                |                |                |                |                |                |   |
| <p><b>Private Aircraft Mileage Rate</b> = \$1.07 / statute mile</p>   | <p>Source: Federal Register Vol. 70, No. 23 Feb. 4, 2005.</p>   |                                      |                                      |                |                |                |  |           |         |         |         |         |         |         |       |      |       |       |       |       |       |        |              |              |              |              |              |              |        |                |                |                |                |                |                |   |
| <p><b>Private Owned Motorcycle Mileage Rate</b> = \$.305 / mile</p>   | <p>Source: Federal Register Vol. 70, No. 23 Feb. 4, 2005.</p>   |                                      |                                      |                |                |                |  |           |         |         |         |         |         |         |       |      |       |       |       |       |       |        |              |              |              |              |              |              |        |                |                |                |                |                |                |   |